

DECLARATION OF ANGELA J. DAVIS

I, Angela J. Davis, declare as follows:


1. I am an Assistant United States Attorney and, in that capacity, have been assigned primary responsibility for the prosecution of United States v. Shihad, CR 11-650 SVW, and United States v. Macias, CR 11-651 MMM.

2. The defendants in each of the forgoing cases ("Macias" and "Shihad," respectively) have entered into plea agreements with the government. Defendant Shihad has entered into a plea agreement pursuant she has agreed to enter a guilty plea to a one-count information, charging her with subscription to a false tax return, in violation of 26 U.S.C. § 7206(1), and defendant Macias has likewise entered into a plea agreement pursuant to which he has agreed to enter a guilty plea to a one-count information, charging him with subscription to a false tax return, in violation of 26 U.S.C. § 7206(1).

3. The informations filed and plea agreements executed in both the Macias and Shihad cases arise from a common investigation conducted by the Internal Revenue Service - Criminal Investigation Division. In summary, and as is also reflected in the factual basis statements included in each of the Macias and Shihad cases, the investigation determined that, during 2003 and 2004, Shihad and Macias each served as officers and shareholders in Universal Media Management ("UMM"), an adult entertainment business with offices in Santa Fe Springs and Cerritos. The investigation further determined that UMM conducted most of its business in cash and that, during the years in which they were associated with UMM, defendants Macias and

1 Shihad each executed false tax returns.

2 I declare under penalty of perjury that the forgoing is true
3 and correct to the best of my knowledge and was executed at Los
4 Angeles on September 9, 2011.

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